

Exhibit “B”

From: David Stuart <DStuart@cravath.com>
Sent: Friday, April 29, 2022 4:17 PM
To: Merrick, Chris J. <chris.merrick@flastergreenberg.com>
Cc: Kopcsay, George <George.Kopcsay@AtlasAir.com>; JOHN LEAGH <johnleaguesq@gmail.com>
Subject: RE: Polar/Cargo on Demand

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Chris,

Following up on our call, I can provide the following information.

Monthly wire transfers to Lars Winkelbauer went from a TD Bank account in the name of **Cargo on Demand Inc NY** to a JPM Chase account in the name **51 Entertainment LLC**, Cheyenne, WY (00000 009609 65408), which was controlled by **Lars Winkelbauer**.

Dave

David M. Stuart
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New York, NY 10019
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Mobile (646) 943-9322

From: Merrick, Chris J. <chris.merrick@flastergreenberg.com>
Sent: Wednesday, April 20, 2022 5:14 PM
To: David Stuart <DStuart@cravath.com>
Cc: Kopcsay, George <George.Kopcsay@AtlasAir.com>; JOHN LEAGH <johnleaguesq@gmail.com>
Subject: RE: Polar/Cargo on Demand

Hi David – that date/time will work. Please include my colleague John Leagh (cc'd here) when circulating the dial in. Thank you.

Chris J. Merrick
Flaster Greenberg PC
Tel (Direct): 215.279.9909

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From: David Stuart <DStuart@cravath.com>
Sent: Wednesday, April 20, 2022 3:03 PM
To: Merrick, Chris J. <chris.merrick@flastergreenberg.com>

Cc: Kopcsay, George <George.Kopcsay@AtlasAir.com>

Subject: Polar/Cargo on Demand

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Dear Mr. Merrick,

I represent Polar Air Cargo. We received your letter. We are available to speak by telephone next Wednesday, April 27 at 10:00 AM. If you would like to speak with us at that time, we will send you a dial-in.

Dave

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